

EXHIBIT 1

LISTING OF PARTIES-IN-INTEREST REVIEWED FOR CURRENT RELATIONSHIPS

All professionals involved in these estates

Office of the U.S. Trustee

The Members of the committees of:

- The Official Unsecured Creditors' Committee for USA Commercial Mortgage, consisting of:
 - Advanced Information Systems (Michael T. Yoder)
 - Del Bunch dba Loan Partners Capital (Donald R. Walker)
 - Robert L. Hagmaier
 - Annee Nounna
 - Suzanne Nounna
 - Robert A. Russell
- The Official Committee of Holders of Executory Contract Rights of USA Commercial Mortgage Company
- The Official Committee of Equity Security Holders of USA First Trust Deed Fund, LLC
- The Official Committee of Equity Security Holders of USA Capital Diversified Trust Deed Fund, LLC

Creditors holding some of the largest claims listed on attached.

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AAA OM Financial, LLC
Advanced Information Systems
Andrew and Ellen Dauscher
Annee of Paris Coiffures, Inc.
Aristotle S. Melonas
Arthur and Glorianne Polacheck
August J. Amaral, Inc.
Bank of America
Cardwell Family Trust
Charles B. Anderson Trust
Charles O. and Flora A. Nichols
Childrens Dental Group, Inc., Defined Benefit Pension Plan
Citibank
Dell Bunch
Dennis Flier, Inc. Defined Benefit Trust
Dennis Raggi
Donald S. Tomlin and Dorothy R. Tomlin Revocable Trust
Donna and Gerhard Luttel, and Gwendolyn Allred
Dr. Gary Kantor
Emona Dental Studios, Inc.
Eric, Lynn, and Cassie Lester
Everett H. Johnson Family Trust
Fertitta Enterprises, Inc.
Financial West Group
First Trust Company of Onago C/F Jean-Jacques Leblanc Ira
Frank Reale, DC
George Gorman
Goold Patterson Ales & Day
Gwen Melonas Family trust
Haspinov, LLC
Helms Homes, LLC
Herman M., Brian M., and Anthony G. Adams
Homfeld II, LLC
InterShow
Jack and Sylvia Goldenthal
James Hull
James J. Tanaka
James W. and Pamela P. McCollum
John Parker Kurlinski & Claire Sawyer Kurlinski
John Warner, Jr.
Joseph P. Milanowski
Kantor Nephrology Consultants
Katz 2000
Katz 2000 Separate Property Trust

1 Kohler Living Trust
Kummer, Kaempher Bonner & Rensahw
2 Kusum Desai, MD
Larry L. Rieger & Patsy R. Rieger
3 Mary E. and Matthew J. Moro
4 Michael Peterson
Michaelian Holdings, LLC
5 MLH Family Investment Limited
Molitch 1997 Trust
6 Nevada Department of Taxation
Nevada State Bank
7 Paris Line LLC
8 Paul S. Hamilton
Pecos Professional Park
9 R. Hagmaier
R.T. Enterprises
10 Ray Quinney & Nebeker, P.C.
RD Advertising
11 Richard G. Woudstra Revocable Trust
Robert E. Taylor
12 Robert G. Berry, Jr. and Jeanette K. Berry
Robert G. Worthen
13 Robert J. and Ruth Ann Kehl
14 Rocklin/Redding LLC
Russell AD Development Group, LLC
15 Sara Katz
16 Schwartz & McPherson
Scotsman Publishing, Inc.
17 Signature Financial
Special Order Systems
18 Steven M. and Margaret W. Terry Trust
19 Terry Helms Living Trust
The 2003 Richard N. Krupp, Charitable Remainder Unitrust
20 The Gannaway Charitable Remainder Trust
The L.E. and J.G. Blair Family Trust
21 The Toni Antonacci Trust
Thomas A. Hantges
22 Thomas C. Lawyer Family Trust
23 Tim Rich
U.S. Bank
24 USA Capital
USA Capital First Trust Deed Fund, LLC
25 USA Capital Diversified Trust Deed Fund, LLC
26 USA Capital Realty Advisors LLC
USA Securities, LLC
27 USA Commercial Mortgage Company
USA Commercial Real Estate Group
28 Wells Fargo Bank

1 Wen Baldwin Separate Property Trust
2 West Coast Life Insurance Company
3 William Edwards
4 William W. Miller
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